--- 1/16th Pound - “Series of 1897” - SNUFF - 22 x 28 mm. ---

--- RS-69 - recess printed in BLACK ink - *perf 12* - with the 19 mm. imprint “AMERICAN BANK NOTE CO. OTTAWA**” ---**

The Budget of **1891** raised the excise duty on *small packages* of snuff (i.e. weighing 5 pounds or less) having *over 40% moisture* from 20¢ (the **1886** excise rate) to 25¢ per pound.

The Budget of **1908**, *abolishing the moisture rating for snuff*, set a flat rate of 5¢ per pound on the product, which by then had become a relatively “small ticket” sales item. This 1/16th pound stamp did not represent an even fraction of a tax-cent. Simply put the *excise tax* was 5¢ per sixteen one ounce packages sold.

★★**RS-69** - 1/16th pound, perf 12 - the used copy has been rollered **14-E** by the Excise Office in Joliette

★**RS-69 SP** - 1/16th pound, perf 12, stamped ***Sample*** in purple script

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--- the BABN 1c. / EXCISE / TAX surcharge of RS-69 under the June 1942 Budget, re-surcharged with 2 for the March 1943 Budget ---

When the Budget of June 1942 under the "Special War Measures Act", in addition to the *excise duty*, imposed an added *excise tax* of 1¢ per ounce (or fraction thereof) on manufactured tobacco BABN surcharged obsolete sheets of the one-sixteenth pound "Series of 1897" stamp with a three line 6 and 2 mm. Gothic 1c. / EXCISE / TAX as an *unlisted* provisional - **WANTED!**

When the Budget of March 1943 doubled the *excise tax* from 1¢ to 2¢ per ounce (or fraction thereof) BABN re-surcharged sheets of this 1942 surcharge with a 5 mm. dark blue Gothic 2 as the provisional **RS-74**.

★**RS-74** - 2 over 1c. / EXCISE / TAX on the "Series of 1897"one-sixteenth pound **RS-69**, for the March 1943 Budget, roller cancelled 31-10-D by "J. D. Therien", Montreal

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File path is [c:\ MS - STAMPS \ RS_STAMPS \ 1897-1908 \ 1-16 pound - black],
In MS Word 2007 for Windows 7,
Formatted for a HP CP 1525 Laser Jet,
January 7th 2014, JBH